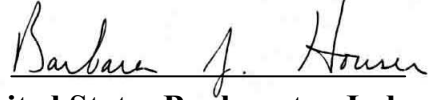




U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
ENTERED
TAWANA C. MARSHALL, CLERK
THE DATE OF ENTRY IS
ON THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed January 27, 2010


United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE:	§	
	§	Case No. 08-36705-BJH-11
SUPERIOR AIR PARTS, INC.	§	
	§	
DEBTOR-IN POSSESSION.	§	
	§	

ORDER GRANTING THIRD OMNIBUS OBJECTION TO CLAIMS
(NO LIABILITY- OPEN PURCHASE ORDER CLAIMS ASSUMED UNDER PLAN)
(Relates to Docket No. 473)

Upon the Third Omnibus Objection to Claims (No Liability- Open Purchase Order Claims Assumed Under Plan) (the “Objection”) of Marla Reynolds, Trustee, of the Superior Creditor’s Trust (the “Trustee”) objecting to the Assumed Purchase Order Claims¹ as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Trustee having provided

proper notice of the Objection; and the Court having held a hearing to consider the requested relief (the “Hearing”) with the appearances of all interested parties noted in the record of the Hearing; and the Court having found sufficient legal and factual grounds for disallowing the Assumed Purchase Order Claims listed on Exhibit A to the Objection; and the Court having determined that the legal and factual bases set forth in the Objection establish just and sufficient cause to grant the requested relief herein; and therefore, it is:

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, each Assumed Purchase Order Claim is allowed or disallowed as proposed on Exhibit A hereto; and it is further

ORDERED that the official claims register in this bankruptcy case shall be expunged of all Assumed Purchase Order Claims that are disallowed on Exhibit A hereto, and such parties are not entitled to a distribution in this Bankruptcy Case; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

END OF ORDER

¹ Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Objection.

Exhibit A

Proof of Claim	Claimant	Allowed Amount
159	The Bland Company	7,705.90
11	Corley Gasket Co	29,430.61
143	Gates Corporation	4,689.88
161	Gerhardt Gear	0.00
15	N.E.W. Industries Inc.	0.00
116	N.E.W. Industries, Inc.	14,886.92
45	Ohio Gaslet & Shim Co., Inc.	21,572.34
171	Saturn Fasteners, Inc.	0.00
153	V&L Tool, Inc.	0.00
154	V&L Tool, Inc.	0.00
155	V&L Tool, Inc.	0.00

CERTIFICATE OF NOTICE

District/off: 0539-3
Case: 08-36705

User: ajones
Form ID: pdf012

Page 1 of 1
Total Noticed: 2

Date Rcvd: Jan 27, 2010

The following entities were noticed by first class mail on Jan 29, 2010.
aty +Marla Charlene Reynolds, Lain, Faulker & Co., P.C., 400 N. St. Paul, Suite 600,
Dallas, TX 75201-6897
aty +Robert P. Franke, Strasburger & Price, LLP, 600 Congress Ave., Ste. 1600,
Austin, TX 78701-2974

The following entities were noticed by electronic transmission.
NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jan 29, 2010

Signature:

